

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 07/05/11

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

INDIAN ISLAND

2011-12

791 - 790

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	91	30	121	0	121
10	ATTENDING PUPILS (OCTOBER 2010)	95	32	127	0	127
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	93.0	31.0	124.0 (100%)	0.0 ( 0%)	124.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	5.5 (17:1)	1.9 (16:1)	0.0 (15:1)	=	7.4	/	15.2	=	.49	X	734,752	=	360,028	0
B.	GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.4	/	0.4	=	1.00	X	17,615	=	17,615	0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10	X	0	=	3,191	0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10	X	0	=	4,100	0
E.	EDUCATION TECHS	0.9 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.2	/	4.0	=	.30	X	73,768	=	22,130	0
F.	LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3	/	1.0	=	.30	X	17,459	=	5,238	0
G.	CLERICAL	0.5 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.7	/	1.0	=	.70	X	32,531	=	22,772	0
H.	SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4	/	1.0	=	.40	X	68,772	=	27,509	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		4,588	0
B.	Supplies and Equipment	342	473		42,408	0
C.	Professional Development	58	58		7,192	0
D.	Instructional Leadership Support	24	24		2,976	0
E.	Co- and Extra-Curricular Student	34	113		4,216	0
F.	System Administration/Support	218	218		27,032	0
G.	Operations & Maintenance	1,002	1,191		124,248	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	73,137	0
B.	Education & Library Technicians	36.00%	9,852	0
C.	Clerical	29.00%	6,604	0
D.	School Administrators	14.00%	3,851	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	11,212	0
16	Adjustment for Title I Revenues	-162,148	0

17	TOTALS	617,750	0
18	E.P.S. RATES	4,982	6,754

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	115.0	29.0	144.0		
	OCTOBER 2008	111.0	33.0	144.0		
	APRIL 2009	130.0	29.0	159.0		
	OCTOBER 2009	118.0	32.0	150.0		
	APRIL 2010	118.0	28.0	146.0		
	OCTOBER 2010	124.0	27.0	151.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	121.0 +	0.00	X	4,982.00	= 602,822.00
	9-12 PUPILS	27.5 +	0.00	X	6,754.00	= 185,735.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,754.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,982.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,754.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8629	104.4	X .15	X	4,982.00	= 78,018.12
	9-12 DISADVANTAGED @ .8629	23.7	X .15	X	6,754.00	= 24,010.47
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,982.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,754.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	121.0		X	43.00	= 5,203.00
	9-12 STUDENT ASSESSMENT	27.5		X	43.00	= 1,182.50
	K-8 TECHNOLOGY RESOURCES	121.0		X	97.00	= 11,737.00
	9-12 TECHNOLOGY RESOURCES	27.5		X	293.00	= 8,057.50
	K-2 PUPILS	52.5	X .10	X	4,982.00	= 26,155.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					942,921.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					914,633.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					914,633.45

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					137,570.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					80,980.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					218,550.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,133,184.44

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - INDIAN ISLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - INDIAN ISLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - INDIAN ISLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,133,184.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		+	DEBT ALLOCATION	=	TOWN ALLOCATION	
INDIAN ISLAND	148.5	100.00%	1,133,184.44			0.00		1,133,184.44	
TOTAL	148.5							1,133,184.44	
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
INDIAN ISLAND			8,750,000	7.470	65,362.50		1,133,184.44	65,362.50	100.00% 7.47M
TOTAL			8,750,000		65,362.50		1,133,184.44	65,362.50	100.00% 7.47M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,133,184.44	65,362.50	1,067,821.94	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,133,184.44	65,362.50	1,067,821.94	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							1,067,821.94	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 5.77% STATE SHARE % = 94.23%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 5.77% STATE SHARE % = 94.23%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,161,472.08			